

# MATCH and MOE: *Mysteries of the WVLC Administrative Rule*

- Public Library Director's Boot Camp
  - September 9-11, 2013
  - Karen Goff

# WHAT IS IT?

- Legislative Rule -TITLE 173 – Library Commission Administrative Rule
  - Establishes requirements and procedures associated with the library development activities of the West Virginia Library Commission.

# FUNDING REQUIREMENTS

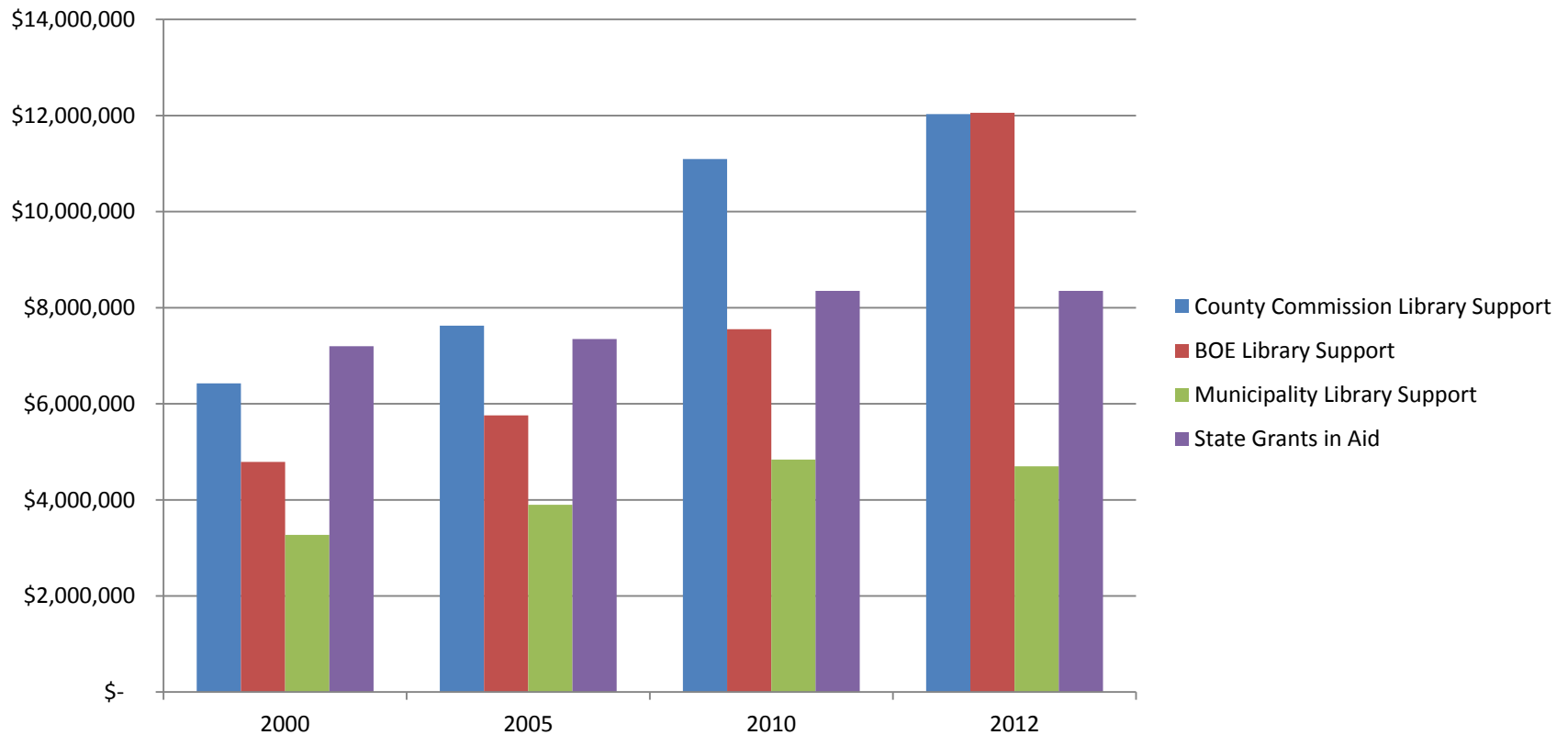
- **MATCH – LOCAL FUNDING/GRANTS-IN-AID**
- **MAINTENANCE OF EFFORT**

# THE MATCH REQUIREMENT

- 3.3 –“**Local funds** received in the **previous fiscal year** equal or exceed the maximum Grant-in-Aid established for the library. **Local non-tax based** funds used as matching funds cannot exceed the amount of **local tax based** funds.”

# STATE and LOCAL LIBRARY FUNDING 2000-2012

## State and Local Library Support



# PERFECT PUBLIC LIBRARY

- FY 2013 LOCAL TAX-BASED Income = \$ 75,000 (County, BOE, City)
- FY 2013 LOCAL NON-TAX Income = \$ 35,000
- **TOTAL \$110,000**

- FY 2014 State Grant-in-Aid = \$106,030
- **Local Equals/ Exceeds G/A**  
**MATCH !!!**

# NOT-SO-PERFECT PUBLIC LIBRARY

- FY 2013 LOCAL TAX-BASED Income = \$ 65,000 (County, BOE, City)
- FY 2013 LOCAL NON-TAX Income = \$ 30,000
- **TOTAL \$95,000**

- FY 2014 State Grant-in-Aid = \$106,030
- **Local DOES NOT Equal GIA**  
*LIBRARY RECEIVES \$95,000 GIA*

# IN KIND FUNDING

- **Non-cash Contributions**
  - Tax
  - Non-Tax
- **Must contribute to the operational functions of the library**
- **Have a specific dollar value determined by the donor**
- **Documented by the donor**
- **Be approved annually by WVLC**
- **Be reported as both income and expense in Bibliostat**



# MAINTENANCE OF EFFORT

- 3.4 - “Local operating **expenditures** for the previous fiscal year are equal to, or greater than, the **average** of the total local operating expenditures for the **three fiscal years** preceding the previous fiscal year.”
- Form included with GIA Application. All figures provided except “previous fiscal year”.

# PERFECT PUBLIC LIBRARY

- **FY 2010 LOCAL Operating Expenditures**  
= \$497,608 (does not include GIA)
- **FY 2011 LOCAL Operating Expenditures**  
= \$596,743 (does not include GIA expenditures)
- **FY 2012 LOCAL Operating Expenditures**  
= \$ 632,591 (does not include GIA expenditures)

**AVERAGE LOCAL EXPENDITURES**

**= \$ 575,647**

# PERFECT PUBLIC LIBRARY

- *Estimated* FY 2013 LOCAL Operating Expenditures (does not include GIA)  
= \$597,826
- **AVERAGE** Local Expenditures FY10,11,12  
= \$ 575,647



SUCCESS

# NOT-SO-PERFECT PUBLIC LIBRARY

- If Maintenance of Effort is not met, the GIA is reduced by a percentage equal to the percentage of the unmet MOE.

# WHAT IF ???

- The library is destroyed or heavily damaged by fire, flood?
- There is an extreme decline in the revenue of the library's governing authority or authorities?
- Some other extraordinary event?

# THOUGHTS FOR THE DAY

- *“Many of the great achievements of the world were accomplished by tired and discouraged men (and women) who kept on working.”  
(Anonymous)*
- *“Age wrinkles the body. Quitting wrinkles the soul.” (Douglas MacArthur)*